Outcome - Form No. 43 (Erstwhile 10FB):

Upon processing the application in Form No. 42, the TRC is issued by the department in Form No. 43.

Key Enhancement:

Documents are now to be uploaded with the application, to enable quick processing by Assessing Officer.

Key Feature:

TRC issued by Assessing Officer would be available on e-filing portal. Taxpayer can easily access and download TRC from the e-filing portal.

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Income Tax Department

Central Board of Direct Taxes

Read, File, Smile - The Simplified Tax Form Series

Form Nos. 42 and 43

(Erstwhile Form Nos. 10A & 10FB)

RULES AND FORMS FOR OBTAINING TAX RESIDENCY CERTIFICATE (TRC) BY RESIDENT TAXPAYER

Rule – 75 of Income Tax Rules, 2026 (Erstwhile Rule No. 21AB of the Income Tax Rules, 1962):

Documents and information for obtaining a Tax Residency Certificate by a Resident Taxpayer

Form No. 42 (Erstwhile 10FA):

Form 42 is an application filed by a resident taxpayer to obtain a tax residency certificate (TRC) from the Income Tax Department.

For obtaining a TRC, a Taxpayer, who is tax resident in India, can make an online application in Form No. 42 on the Income Tax e-Filing portal. The process flow for filing Form 42 is the following-

(i) Login with PAN on Income Tax e-filing portal;

(ii) Choose the tax year in which the TRC is required.

(iii) Fill Form No. 42 specifying the period in the tax year for which the TRC is applicable; TRC is issued only tax year wise. If the period for which TRC is required, exceeds tax year, another Form No. 42 for the relevant tax year is to be filed. Upload relevant documents: -

- Passport (For individuals) or proof of stay
- Certificate of incorporation/ registration (For other than individuals)
- Any other relevant information

(iv) Verification of the form

Who should file:

Any resident taxpayer who claims tax residency in India, and is required to file a tax residency certificate to claim DTAA benefits or fulfill requirements in other countries

Frequency & Due dates:

There is no due date for filing of the form. It is to be filed as per the requirement of the taxpayer but limited to one per tax year.

Structure of Form 42:

- The first part requires details of the taxpayer such as name, PAN, communication address, email etc;
- The second part requires details of tax residency including period for which TRC is required, basis on which resident status is claimed, address during the period TRC is desired etc;
- The options are provided as to the documents to be uploaded with the Form;
- The final part is the verification statement;